



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mailstop 3233

July 10, 2017

Via E-Mail

Bhairav Patel

Interim Chief Financial Officer, Treasurer, and Chief Accounting Officer

New Senior Investment Group, Inc.

1345 Avenue of the Americas, 45th Floor

New York, NY 10105

Re: New Senior Investment Group, Inc.
Form 10-K for the fiscal year ended December 31, 2016
Filed March 1, 2017
File No. 1-36499

Dear Mr. Patel:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone
Staff Accountant
Office of Real Estate and
Commodities